

1 HB462
2 210224-1
3 By Representatives McCampbell, Howard and Jackson
4 RFD: Ways and Means Education
5 First Read: 25-FEB-21

SYNOPSIS: Under existing law, sales and use taxes may be imposed upon certain persons and organizations by the state, as well as counties and municipalities within the state. Certain entities are exempted by law from state, county, and local sales and use taxes.

This bill would provide an exemption from state, county and municipal sales and use taxes for the Black Belt Regional Child Advocacy Center in Marengo County.

A BILL
TO BE ENTITLED
AN ACT

Relating to sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, as last amended by Act 2019-488, 2019 Regular Session, to provide an exemption from state, county, and municipal sales and use taxes for the Black Belt Regional Child Advocacy Center in Marengo County.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. Section 40-23-5 of the Code of Alabama
3 1975, as last amended by Act 2019-488, 2019 Regular Session,
4 is amended to read as follows:

5 "§40-23-5.

6 "(a) The Diabetes Trust Fund, Inc., and any of its
7 branches or agencies, heretofore or hereafter organized and
8 existing in good faith in the State of Alabama for purposes
9 other than for pecuniary gain and not for individual profit,
10 are exempted from paying any state, county, or municipal sales
11 or use taxes.

12 "(b) The Chilton County Rescue Squad is exempted
13 from paying any sales or use taxes.

14 "(c) The state headquarters only of the American
15 Legion, the American Veterans of World War II, Korea, and
16 Vietnam, also known as AMVETS, the Disabled American Veterans,
17 the Veterans of Foreign Wars, also known as VFW, Alabama
18 Goodwill Industries, and the Alabama Sight Conservation
19 Association are exempted from paying any state, county, or
20 municipal sales or use taxes.

21 "(d) The Grand Chapter of all Orders of the Eastern
22 Star and the South Alabama State Fair Association Southeastern
23 Livestock Exposition of the State of Alabama and any of its
24 agencies, heretofore or hereafter organized and existing in
25 good faith in the State of Alabama for purposes other than for
26 pecuniary gain and not for individual profit, are exempted

1 from paying any state, county, or municipal sales and use
2 taxes.

3 "(e) The Alabama Goodwill Industries, Inc., of
4 Birmingham is exempted from paying any state, municipal, or
5 county sales and use taxes.

6 "(f) The Alabama Federation of Women's Clubs is
7 exempted from paying any state, county, or municipal sales or
8 use taxes.

9 "(g) The National Conference of State Legislatures
10 and the Council of State Governments are exempted from paying
11 any state, county, or municipal sales or use taxes.

12 "(h) All blind vendors associated with the Business
13 Enterprise Program of the Department of Rehabilitation
14 Services are exempted from paying any state, county, or
15 municipal sales or use taxes.

16 "(i) All vendors who are blind as defined by Section
17 1-1-3, and who are certified by the Department of
18 Rehabilitation Services, are exempted from paying any state,
19 county, or municipal sales or use taxes.

20 "(j) The Elks Club, B.P.O.E., No. 1887, a
21 corporation, is exempted from paying any state, county, or
22 municipal sales or use taxes. Provided, however, that the
23 exemption provided by this subsection shall not extend to any
24 bar or dining room operation conducted by the Elks Club.

25 "(k) The King's Ranch, Inc., is exempted from paying
26 any state, county, or municipal sales or use taxes.

1 "(l) The Eye Foundation, Inc., and any of its
2 branches or agencies, heretofore, or hereafter organized and
3 existing in good faith in the State of Alabama for purposes
4 other than for pecuniary gain and not for individual profit,
5 are exempted from paying any state, county, or municipal sales
6 or use taxes.

7 "(m) Any county public hospital association or any
8 Alabama nonprofit membership corporation if one or more of its
9 members is a county public hospital association, and any of
10 its, or their, branches, agencies, lessees, or successors
11 organized pursuant to Section 10-3A-1 et seq., and which
12 operates or maintains hospitals for purposes other than for
13 pecuniary gain and not for individual profit, is exempted from
14 paying any state, county, or municipal sales and use tax of
15 any nature whatsoever. Any of the taxes which were or may be
16 assessed or collected subsequent to December 31, 1993, against
17 any Alabama nonprofit membership corporation or any lessee of
18 any county public hospital association organized as herein
19 stated, pursuant to a lease in writing, will be remitted to
20 the entity which paid them; and no action or proceeding
21 against the association or nonprofit corporation may be
22 instituted after the date by the State of Alabama or any
23 county or municipality thereof or any agent or person acting
24 on behalf thereof for the collection or enforcement of any
25 sales or use tax of any nature whatsoever.

26 "(n) There is exempted from all state, county, and
27 municipal sales taxes the sale of food pursuant to the food

1 distribution program conducted by Christian Service Mission,
2 Inc., an Alabama not-for-profit corporation, in cooperation
3 with World Share, Inc., to enable needy persons to purchase
4 food at substantially discounted prices and in consideration
5 of the performance of charitable or community work by such
6 persons.

7 "(o) Rescue service organizations operating within
8 the State of Alabama which are exempt from federal income
9 taxes under the Internal Revenue Code of 1986, § 501(c)(3) and
10 which are members of the Alabama Rescue Services Association,
11 Incorporated, are exempted from any state, county, and
12 municipal sales and use taxes.

13 "(p) Alabama Goodwill Industries, Inc., Goodwill
14 Industries of Mobile Area, Inc., and Goodwill Industries of
15 Central Alabama, Inc., are exempted from paying any state,
16 county, and municipal sales or use taxes.

17 "(q) The gross receipts from the sale of admissions
18 to a sporting event conducted by the Senior Professional
19 Golfers Association are exempted from any state, county, and
20 municipal sales taxes.

21 "(r) Volunteer, non-profit rescue units operating
22 within the state which do not meet the criteria in subsection
23 (o) but are licensed by the State Board of Health are exempt
24 from any state, county, and municipal sales and use taxes.

25 "(s) (1) The Birmingham Zoo, Inc., is exempt from
26 paying any state, county, and municipal sales and use taxes
27 associated with any and all capital expenditures but shall

1 continue to collect and remit all other taxes to the
2 appropriate taxing authorities.

3 "(2) The exemption provided pursuant to subdivision
4 (1) shall be available until September 30, 2022.

5 "(3) The Birmingham Zoo, Inc., shall report annually
6 to the Department of Revenue on the sales for which the
7 exemption is granted. The Department of Revenue shall
8 prescribe the format of such annual report.

9 "(t) (1) The Zoo Foundation, Inc., operating as the
10 Alabama Gulf Coast Zoo, or any successor entity, is exempt
11 from paying any state, county, and municipal sales and use
12 taxes associated with any and all capital expenditures;
13 provided, however, that any exemption of county sales and use
14 taxes must first be authorized by resolution of the county
15 commission. The Zoo Foundation, Inc., shall continue to
16 collect and remit all other taxes to the appropriate taxing
17 authorities.

18 "(2) The exemption provided pursuant to subdivision
19 (1) shall be available until September 30, 2022.

20 "(3) The Zoo Foundation, Inc., shall report annually
21 to the Department of Revenue on the sales for which the
22 exemption is granted. The Department of Revenue shall
23 prescribe the format of the annual report.

24 "(u) The Josh Willingham Foundation is exempted from
25 paying any state, county, and municipal sales and use taxes.

1 "(v) The Alabama Wildlife Center is exempt from
2 paying any state, county, and municipal sales and use taxes
3 until September 30, 2024.

4 "(w) The Black Belt Regional Child Advocacy Center
5 is exempted from paying any state, county, and municipal sales
6 and use taxes until September 30, 2026."

7 Section 2. This act shall become effective on the
8 first day of the third month following its passage and
9 approval by the Governor, or its otherwise becoming law.